



TO: Indiana Department of Workforce Development Carl D. Perkins Grant Recipients

FROM: Andrew J. Penca
Commissioner

DATE: October 31, 2006

SUBJECT: DWD Commissioner's Directive 2006-13
Grant Closeout Instructions for All Carl D. Perkins Funding Sources
Administered by the Indiana Department of Workforce Development

Purpose

The purpose of this communication is to provide grant closeout instructions to Indiana Department of Workforce Development (IDWD) Carl D. Perkins grant recipients so they can officially report expenditures for the period ending September 30, 2006. The deadline for submittal of the closeout package is November 15, 2006.

Contents

A grant closeout report is required for each Indiana Department of Workforce Development grant agreement. This closeout must include detailed information as outlined on the attached worksheet exhibits. Each grantee must complete a fiscal report which includes expenditures and unpaid claims, applicable match, stand-in costs, program income activity and inventory certification of property. This fiscal closeout report requires two support documents: (1) a completed trial balance, and (2) a summary copy of applicable General Ledger(s).

Any unspent funds are to be returned to the Indiana Department of Workforce Development with the closeout package.

Enclosed are the instructions and forms to be completed.

Ownership

IDWD Grant Accounting

Effective Date

Immediately

Ending Date

November 15, 2006

Action

Please complete the grant closeout report on the enclosed diskette. Print the closeout forms, sign where appropriate, and submit an original and one (1) copy of the package with the current list of all property purchased with funds received from Indiana Department of Workforce Development issued grants and program income.

The closeout forms are in Excel on the diskette under filename "Closeout." When the file is open, the exhibits are at the bottom of the file as separate sheets. Click on the exhibit for which data is being entered.

Use the arrow keys to move to the appropriate area to enter the data. Save after entering data for each sheet. Only unprotected cell areas can be updated.

The closeout package is due November 15, 2006.

The packages are to be sent certified mail, return receipt requested, or hand delivered to:

Indiana Department of Workforce Development
Attention: Bill Clark, Grant Accounting Supervisor
Indiana Government Center South, Room SE309
10 North Senate Avenue
Indianapolis, Indiana 46204

If there are questions regarding the completion of the closeout package, please contact Judy Evitts-Jackson at (317) 232-1917 or Scott Hood at (317) 233-5727. Please contact Mike Strain at (317) 232-1896 for questions regarding the property list. Questions regarding this directive may be addressed to Bill Clark, Grant Accounting Supervisor, at (317) 232-1802.

Attachments

Exhibit A - DWD Training Funds, Document Transmittal Closeout
Exhibit B - Status of Funds Closeout
Exhibit C - Grantee's Release Statement
Exhibit D - Grantee's Assignment of Refunds, Rebates and Credits
Exhibit E - Inventory Certification
Exhibit E1 - Property Inventory Form
Exhibit E & E1 Instructions, Final Inventory Certification E Instructions
Inventory Certification Instructions, Page 2
Exhibit F - DWD Grantee/Contractor Schedule of Subgrantees
Exhibit G - Grant Closeout Tax Certification, State of Indiana, Dept. of Workforce Development
Exhibit H - Grantee Program Performance Certification
Exhibit I - Schedule of Unpaid Claimants
Exhibit J - Program Income/Expense
Instructions, Cash Closeout Report (ZP02), Accrued Expenditure/Match Report (ZP03), Unpaid Claims (Exhibit I), Stand-in Cost and Program Income (Exhibit J)
Building Our Future, Indiana Career Majors, Progress Narrative/Year End Report, November 2006

EXHIBIT A
DWD TRAINING FUNDS
DOCUMENT TRANSMITTAL
CLOSEOUT

| REVISION | |
|----------|----|
| Yes | NO |
| | |
| REV. # | |

| | | |
|-----------------|-------------------------|--------|
| GRANT# | GRANTEE NAME & ADDRESS: | |
| CONTACT PERSON: | GRANT PERIOD: FROM TO | PHONE: |

Check appropriate boxes. Each item must be covered. Explain fully any item not submitted. Use separate sheet(s) if necessary.

| Enclosed | Will be sent separately (insert date) | Identification of Document |
|--|---------------------------------------|---|
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 1. Grant Status of Funds Statement Completed Trial Balance and General Ledger(s) Exhibit B |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 2. Grantee's Release Statement Exhibit C |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 3. Grantee's Assignment of Refunds, Rebates and Credits Exhibit D |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 4. Inventory Letter of Certification (i) Certified Copy of Inventory List Exhibit E (ii) Property Inventory Form Exhibit E1 |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 5. Schedule of Subgrantees Participant Management Information System (PMIS) List Exhibit F |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 6. Grant Tax Certification Exhibit G |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 7. Grantee Program Performance Certification Exhibit H |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 8. Signed Cash Closeout Report (RP13) as of December 31, 2005 TFFIS ZP02 |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 9. Signed Accrued Expenditure/ Match Report (RP14) as of December 31, 2005 TFFIS ZP03 |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 10. Other Documents (specify) |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 11. Schedule of Unpaid Claims (if applicable) Exhibit I |
| YES <input type="checkbox"/> NO <input type="checkbox"/> | | 12. Program Income Expense (if applicable) Exhibit J |

I hereby certify, as evidenced by my signature below, that the information and financial data contained in this report are complete, accurate, and represent a true and documentable accounting of the activities and expenditures under the grant/contract indicated above.

Authorized Signature _____

Typed Name _____

Title _____

DATE _____

**EXHIBIT B
STATUS OF FUNDS
CLOSEOUT**

(1) GRANT PERIOD: FROM: _____ TO: _____ (2) GRANT NUMBER _____

COMPUTATION OF CASH BALANCE (round all figures to the nearest dollar):

| | | |
|------|--|-------|
| (3) | A. CASH RECEIVED AS OF DECEMBER 31, 2005 ON TFFIS CASH REQUEST NO. _____ THRU _____ | _____ |
| | B. CASH RECEIVED FROM JANUARY 1, 2006 - SEPT 30, 2006 ON PEOPLESFT. CASH REQUEST NO. _____ THRU _____ | _____ |
| (4) | TOTAL CASH RECEIVED FOR THIS GRANT (3A + 3B) | _____ |
| (5) | TOTAL UNPAID CLAIMS AS OF SEPTEMBER 30, 2006. | _____ |
| (6) | TOTAL CASH EXPENDITURES FOR THIS GRANT THROUGH SEPTEMBER 30, 2006. | _____ |
| (7) | TOTAL EXPENDITURES PAID AFTER SEPTEMBER 30, 2006. | _____ |
| (8) | LESS REFUNDS FROM VENDORS | _____ |
| (9) | TOTAL UNPAID CLAIMS AS OF NOVEMBER 15, 2006. | _____ |
| (10) | TOTAL ACCRUED EXPENDITURES (LINES 6+7-8+9). | _____ |
| (11) | TOTAL CASH RECEIVED OVER (UNDER) TOTAL ACCRUED EXPENDITURES (LINE 4 LESS LINE 10). | _____ |
| (12) | ACTUAL AMOUNT REFUNDED WITH THIS CLOSEOUT. (A refund check for the total of Line 11 must accompany this closeout if Line 11 is positive). | _____ |

REMARKS:

EXHIBIT C GRANTEE'S RELEASE STATEMENT

Pursuant to the of Grant # _____, for the period of BEGIN DATE _____ TO END DATE _____
and in consideration of the sum of _____ dollars
(Total of amounts PAID and PAYABLE)

_____, which has been or is to be paid under the said Grant to _____
(Grantee's Name)

hereinafter called the Grantee or to its assignees, if any, the Grantee, upon payment of the said sum by the State of Indiana

hereafter called the Government, does remise, release and discharge the Government, its officers, agents and employees, of and

from all liabilities, obligations, claims and demands under or arising from the said Grant, EXCEPT:

- (1) Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available,

by the Grantee, as follows:

(If none so state, this is the total listed on TFFIS ZP06, unpaid claims)

- (2) Claims, together with responsible expenses incidental thereto, based upon the liabilities of the Grantee to third parties
arising out of the performance of the said Grant, which are not known to the Grantee on the date of the execution of this
release and of which the Grantee gives notice in writing to the Grants Manager within the period specified in said Grant.

- (3) Claims after closeout, for costs which result from the liability to pay unemployment insurance costs under a
reimbursement system or to settle Workman's Compensation claims.

Signature of Authorized Official

TITLE

NAME

DATE

EXHIBIT D
GRANTEE'S ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

Pursuant to the terms of Grant # _____, for the period of _____

and in consideration of the reimbursement of costs and payment of fees, as provided in the

said Grant and any assignment thereunder, the

(GRANTEE'S NAME)

(hereinafter called the Grantee) does hereby:

- (1) Assign, transfer, set over and release to the STATE OF INDIANA (hereinafter called the Government) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said Grant, together with all the rights of action accrued or which hereinafter accrue thereunder.
- (2) Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amount (including any interest thereon) due or which may become due, and to forward promptly to the Department of Workforce Development (DWD), Grant Accounting Section (made payable to the State for any proceeds so collected). The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by DWD and may be applied to reduce any amounts otherwise payable to the Government under the terms hereof.
- (3) Agree to cooperate fully with the Government as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon): to execute any protest, pleading, application, power of attorney or other papers in connection therewith; and to permit the Government to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This assignment has been executed this _____ day of _____

Authorized Signature: _____

Typed Name: _____

Title: _____

DATE _____

EXHIBIT E INVENTORY CERTIFICATION

GRANT NUMBER

GRANT PERIOD

FROM: _____ TO: _____

A. ☐ GRANT AGREEMENT WITH PROPERTY

I do hereby certify as (title) _____
of (Organization's Name) _____
that the enclosed Inventory list for the period ended indicated above is to be considered as the
"complete" inventory and lists all government property for which I am accountable, and is correct
in every respect, except for the changes contained on the attached Property Inventory Forms,
numbered _____ through _____ which are hereby submitted. This
certification assures that: all entries have been made; all data is correct; serial numbers, tag numbers,
descriptions, costs and locations are true and certified herein.

B. ☐ GRANT AGREEMENT WITHOUT PROPERTY

I do hereby certify as (title) _____
of (Organization's Name) _____
that no government property was furnished or acquired under the terms and conditions
of this Grant Agreement.

C. ☐ GRANT AGREEMENT RENEWAL

NOTE: If a renewal grant has been approved, the following statement must be certified
in addition to the Final Inventory Certification above.

I further certify that the government property identified above has been approved for use in
an on-going or follow-up Grant Agreement. The number of the on-going or follow-up
Grant Agreement Number is: _____

**FOR DWD USE ONLY
STATE CERTIFICATION AND DISPOSITION NOTICE**

I do hereby certify that the inventory schedules as certified above by the Grantee are the
records kept by this office and I have made or shall make the following disposition in
conformity with government property guidelines.

☐ Reassign to another entity

☐ Leave with current entity

☐ Scrap/Salvage

SIGNATURE: _____

DATE: _____

TYPED NAME AND TITLE: _____

EXHIBIT E1
PROPERTY INVENTORY FORM

[illegible]

EXHIBIT E & E1 INSTRUCTIONS

FINAL INVENTORY CERTIFICATION E INSTRUCTIONS:

Section 1. Grantee has to certify, by placing an "X" in the appropriate box:

- A. Whether there is a Grant Agreement with property.
- B. Whether there is a Grant Agreement without property.

Section 2. If the Grantee's Grant Agreement has been renewed and the Grantee has put an "X" in box (A), the Grantee must also place an "X" in box (C) and provide the on-going/follow-up grant number.

E1 INSTRUCTIONS:

In addition to the certification form, fill out the Property Inventory Forms provided, listing your inventory purchased with funds received from the State of Indiana. (WSA's must provide a certified copy of the Property Inventory Listing).

COLUMN 1: State Inventory number attached to the item.

COLUMN 2: This column is the DOL code.

COLUMN 3: The serial number assigned by the manufacturer of the item.

COLUMN 4: Description of the item (i.e., metal office desk).

COLUMN 5: FUNDING SOURCE

- A. F = DISLOCATED WORKER FORMULA FUNDS
- B. S = DISLOCATED WORKER STATE FUNDS
- C. D = DISLOCATED WORKER DISCRETIONARY FUNDS
- D. E = EDUCATION SERVICES & COORDINATION FUNDS (8%)
- E. T = TAA FUNDS
- F. SW = SCHOOL - TO - WORK
- G. OS = ONE STOP
- H. WP = WIA PROGRAM

COLUMN 6: Unit Cost This is the cost per item, not cost paid for several items purchased as one unit. In other words, if you paid one price for a whole computer system, you must still come up with a price for each individual component. You must determine a price for the keyboard, the display and the system unit/CPU.

COLUMN 7: COST CODE

- A. A = ACTUAL
- B. E = ESTIMATE - used when an individual price was unavailable and must be determined for each component of a unit (i.e., keyboard, display and system unit/CPU).

INVENTORY CERTIFICATION INSTRUCTIONS
PAGE 2

COLUMN 8: PURCHASE DATE

COLUMN 9: CONDITION (Excellent, Good, Fair, Poor).

COLUMN 10: GRANT RECIPIENT (GR) The 3 digit customer number assigned by the State.

COLUMN 11: LOCATION If you have more than one site that you are operating, list the city where each item is located.

COLUMN 12: CO - The 2 digit county code where each item is located.

EXHIBIT F

DWD GRANTEE/CONTRACTOR SCHEDULE OF SUBGRANTEES

Grant Number: _____

| | | |
|---------------|-------|-----|
| Grant Period: | FROM: | TO: |
|---------------|-------|-----|

[illegible]

EXHIBIT G

**GRANT CLOSEOUT TAX CERTIFICATION
STATE OF INDIANA
DEPARTMENT OF WORKFORCE DEVELOPMENT**

In the performance of Grant No. _____, I hereby certify that I have complied with the requirements of the law, Workforce Development, and DOL, regarding the obtaining of employer identification/account numbers; collection, payment, deposit and reporting of Federal, State and Local taxes; and the provision of W-2 forms to employees/enrollees (formerly employed under the grant). W-2 forms will be furnished as specified in Circular E, Employer's Tax Guide.

Name of Grantee _____
Address _____

Employer's Identification No. _____

The authorized signature on Exhibit A - Document Transmittal is indicating that applicable taxes have been paid on both staff and enrollee/participant salaries and wages.

EXHIBIT H

| | | |
|---------------|---|-----|
| Grant Number | GRANTEE PROGRAM PERFORMANCE CERTIFICATION | |
| Report Period | From: | To: |

In order to complete the closeout process, we request that you certify the following statement:

I CERTIFY THAT GRANT FUNDS WERE SPENT IN ACCORDANCE WITH THE TERMS AND CONDITIONS REQUIRED IN THE GRANT AGREEMENT AND THE APPLICABLE ACT AND REGULATIONS. I FURTHER CERTIFY THAT OUR AGENCY HAS COMPLETED ALL CLOSEOUT ACTIONS; ACCOMPLISHED ALL PROGRAM AND FINANCIAL REQUIREMENTS; SECURED ALL REPORTS; AND RECONCILED ALL FUNDING WITH RESPECT TO SUBGRANTS WE HAVE AWARDED UNDER THE ABOVE-REFERENCED GRANT.

Authorized Signature

Title

Date _____

Exhibit I
Schedule of Unpaid Claimants

Customer Number: _____ Grant Number: _____

Record Number: _____ Date: _____

Claimant Name: _____

Address: _____

City: _____ State: _____

Service Description: _____

Reason not Paid: _____ Amount: _____

Customer Number: _____ Grant Number: _____

Record Number: _____ Date: _____

Claimant Name: _____

Address: _____

City: _____ State: _____

Service Description: _____

Reason not Paid: _____ Amount: _____

*** Please make copy of Form if you have additonal unpaid claims to report.**

EXHIBIT J
Program Income / Expense

Customer Number: _____

Grant Number: _____

Report Period: _____

Year: _____

Project: _____

| <u>FYR</u> | <u>PROJ</u> | <u>PROGRAM</u> | <u>PGM INCOME</u> | <u>PGM EXPENSE</u> | <u>INCR/DECR</u> | <u>BALANCE</u> |
|------------|-------------|----------------|-------------------|--------------------|------------------|----------------|
|------------|-------------|----------------|-------------------|--------------------|------------------|----------------|

STAND IN COST _____

INSTRUCTIONS

CASH CLOSEOUT REPORT (ZP02)

This report lists all cash received against the Grant as of December 31, 2005. PeopleSoft report is enclosed for cash request from January 1, 2006 through September 30, 2006.

ACCRUED EXPENDITURE/MATCH REPORT (ZP03)

This is the summary of budget and net accrued expenditures for the programs by cost category for the grant period (include unpaid claims). This is for expenditures reported as of December 31, 2005. PeopleSoft report enclosed is for expenditures reported January 2006 through September 2006.

UNPAID CLAIMS (EXHIBIT I)

Enter the following information

1. Grant number, report period and record number.
2. Name and Address of Claimant.
3. Service Description - describe the goods or services provided for which payment is pending.
4. Amount - enter the exact dollar amount of the claim. In the absence of an invoice, provide an estimate.
5. Reason not paid.

STAND-IN COST AND PROGRAM INCOME (EXHIBIT J)

If you do not have Stand-In Cost or Program Income, please indicate with - Not Applicable (N/A)



PROGRESS NARRATIVE/YEAR END REPORT
NOVEMBER 2006

School(s)/Career Center:
Student Population/# Students Served:
Career Major/Pathway:

1. Year-to-date accomplishments

| Goals | Year-to-date Accomplishments |
|-------|------------------------------|
| | |
| | |
| | |
| | |
| | |
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| | |
| | |

2. Successes and Challenges to Consortium Planning

3. Important Impact or Outcomes

4. Data supporting success of activities

5. Biggest obstacles in Planning/Implementing

6. Success stories